United Nations Convention on the Law of the Sea SPLOS/L.38

Meeting of States Parties

Distr.: General
15 April 2004

Original: English

Fourteenth meeting
New York, 14-18 June 2004

Draft decision on budgetary matters of the International Tribunal for the Law of the Sea for 2004

1. As in the financial period 2003, it is expected that appropriations under certain budget lines of the budget approved for 2004 might not be sufficient for expenditures for that period for reasons beyond the control of the Tribunal, namely:

(a) Increases in the standard costs for staff and common staff costs as applied within the United Nations common system will lead to an increase of $430,000 in these budget lines;

(b) If the present trend continues, exchange-rate fluctuations between the United States dollar and the euro since the thirteenth Meeting of State Parties will result in an increase of $110,000 for the maintenance of premises, where expenditure is in euros.

2. The Tribunal intends, wherever possible, to absorb within existing appropriations increases resulting from the above factors by using savings achieved in other budget lines.

3. However, in order to incur expenditure necessary for the functioning of the Tribunal, it may be necessary, after having recourse to transfers between appropriation sections, to have additional financial resources available. For this purpose, the Tribunal proposes that the Meeting of States Parties be requested to authorize the Registrar to use savings from the financial period 2002, instead of requesting a supplementary budget. The savings from the financial period 2003 ($101,000) would be deducted from the contributions of States Parties for 2005-2006.

4. Attached is a draft decision for consideration by the Meeting of States Parties.

Draft decision on budgetary matters of the International Tribunal for the Law of the Sea for 2004

1. In the event that the Tribunal is unable to meet approved expenditures for 2004 from appropriations made with respect to the budget lines "Established posts" and "Common staff costs", the Meeting of States Parties authorizes the Registrar to

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incur expenditures to the extent that the shortfall in appropriations results from unforeseeable increases in daily subsistence allowance (DSA), salary costs and common costs, as applied within the United Nations common system.

2. In the event that the Tribunal is unable to meet approved expenditures for 2004 from appropriations made in the budget line "Maintenance of premises", the Meeting of States Parties authorizes the Registrar to incur expenditures to the extent that the shortfall in appropriations results from exchange-rate fluctuations.

3. The Meeting of States Parties authorizes the Tribunal to finance overexpenditures referred to in paragraphs 1 and 2 by transfers between appropriation sections as far as possible and, if necessary, by using the savings from the financial period 2002.

4. The Meeting of States Parties further decides that the Registrar shall report to the fifteenth Meeting of States Parties on any action taken pursuant to paragraph 3 above, together with the circumstances relating thereto.

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Meeting of States Parties

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Draft decision on the appointment of the Auditor for the International Tribunal for the Law of the Sea for the financial year 2004

Prepared by the Registrar

1. The thirteenth Meeting of States Parties adopted the Financial Regulations of the International Tribunal for the Law of the Sea, regulation 12.1 of which provides as follows:

> The Meeting of States Parties shall appoint an Auditor, which may be an internationally recognized firm of auditors or an Auditor General or an official of a State Party with an equivalent title. The Auditor shall be appointed for a period of four years and its appointment may be renewed. The Tribunal may make proposals regarding the appointment of the Auditor.

2. Pursuant to regulation 14.1, the Regulations shall become effective on 1 January 2004 and shall apply to the financial period 2005-2006 and to subsequent financial periods. In this regard, the Meeting of States Parties will appoint the Auditor to review the accounts of the International Tribunal for a period of four years.

3. Pending the appointment of the Auditor by the Meeting of States Parties, it is proposed that the International Tribunal appoint a recognized firm of auditors to examine the financial statements of the International Tribunal for the year 2004.

4. Attached is a draft decision for consideration by the Meeting of States Parties.

Draft decision on the appointment of the Auditor for the International Tribunal for the Law of the Sea for the financial year 2004

The Meeting of States Parties to the United Nations Convention on the Law of the Sea,

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Pending the appointment of the Auditor by the Meeting of States Parties for the financial period 2005-2006 and subsequent periods,

Decides that the International Tribunal for the Law of the Sea shall appoint an internationally recognized firm of auditors to examine the financial statements of the International Tribunal for the financial year 2004.